

# KS Academy's

**SAP**

**(Speed, Accuracy  
& Presentation)**

**Model exam**

**CA Final – May 2022 Exam**



# Contents

3

Overview of SAP exam

5

Date sheet and syllabus for SAP,  
Interim Model, Pre-Model and Model  
exam

14

Online registration & fee payment

14

Contact details

Tap on the box to visit the page

# Overview of SAP exam

## What is SAP?

- SAP exam is a comprehensively crafted test series which comprises of 20 chapter-wise weekly tests followed by 8 Interim Model exams, 8 Pre-Model exams and 8 Model exams.
- The schedule and syllabus has been developed and structured by a team of Chartered Accountants to steer the efforts of every student in the right direction to qualify the ICAI main exam with ease.

## Why SAP?

Proven 95% success rate in ICAI main exams for students with 55% overall score in SAP

Referral to Big4 firms for employment even before ICAI main exam results for students scoring > 55% (overall) in SAP

Question papers strictly in adherence with ICAI pattern

Includes case study based MCQ questions

Includes thoughtfully curated KSA's RTP

Answer key with allocation of step marks

Evaluation by a CA within a week along with evaluator comments

Exciting rewards

## Rewards



**1<sup>st</sup> PRIZE**  
Ather 450x



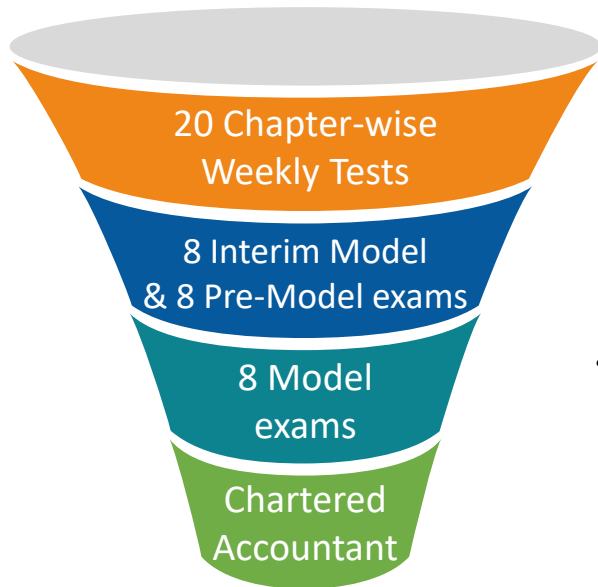
**2<sup>nd</sup> PRIZE**  
Honda Activa 125cc



**3<sup>rd</sup> PRIZE**  
Suzuki Access 125cc

# Overview of SAP exam

## The funnel to success



- Entire syllabus is broken down into 20 weekly tests which is covered comprehensively over 10 weeks.
- 8 Interim model exams to revise the portions of previously (SAP 1 to SAP 10) held SAPs and 8 pre-model exams (Full syllabus) to equip the students for Model exams.
- Model exams are conducted in an exam conducive environment and question papers are strictly in adherence with ICAI pattern.
- Qualify as a Chartered Accountant after becoming successful in the main exam conducted by ICAI.

## Important instructions

- SAP will be conducted in offline mode (appearing for the exam at the exam centre) and online mode. Student can opt their preferred mode to appear for SAP & Model.
- If the SAP is conducted in offline mode (at exam centre):
  - Hall tickets are mandatory for writing the exam. The same will be issued at the exam venue.
  - Students will not be allowed inside the exam hall after 30 minutes from the commencement of exam.
  - Fee once paid is not transferrable or refundable under any circumstances.
  - Exam venue will be communicated through SMS and WhatsApp groups 10 days prior to the exam date.
- If the SAP is conducted in online mode (through zoom):
  - Username and password of the portal will be intimated to the students a week before the exam date.
  - Question papers will be uploaded in the portal 15 minutes before the scheduled start time of the exam.
  - Students can login to the portal with their username and password to access the question paper.
  - Two devices (mobile or laptop) are required to write the exam i.e. one for viewing the question paper and the other to virtually invigilate the student through zoom.
  - Answer booklets will be couriered by KS Academy to the students 1 week before exam date.
  - Upon completion of exam, students are supposed to upload their answer sheets by scanning them.
  - Answer sheets must be uploaded within 15 minutes from the scheduled end time of the exam.

## Results

- Results of SAP exams will be announced in the KSA SAP results portal within 10 days from the completion of each SAP.
- Results of Interim Model, Pre-Model, Model exam will be announced in the KSA SAP results portal within 4 days from the completion of each exam.
- Details of the portal will be communicated after start of SAP.

# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

04-Dec-2021  
(Saturday)

## SAP 1 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Financial Reporting	40	<ul style="list-style-type: none"> <li>• Ind AS 2 - Inventories</li> <li>• Ind AS 16 - Property, Plant and Equipment</li> <li>• Ind AS 36 - Impairment of Asset</li> <li>• Ind AS 38 - Intangible Assets</li> </ul>
b) Strategic Financial Management	40	<ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Corporate Valuation</li> <li>• Mergers, acquisitions and corporate restructuring</li> </ul>
c) Advanced Auditing & Prof. ethics	20	<ul style="list-style-type: none"> <li>• Company Audit (including schedule III)</li> </ul>

05-Dec-2021  
(Sunday)

## SAP 2 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Corporate & economic laws	40	<ul style="list-style-type: none"> <li>• Arbitration and Conciliation Act, 1996</li> <li>• The Prevention of Money Laundering Act, 2002</li> <li>• Foreign Contribution Regulation Act, 2010</li> </ul>
b) Strategic Cost Management and Performance Evaluation	40	<ul style="list-style-type: none"> <li>• Introduction to Strategic Cost Management</li> <li>• Modern Business Environment</li> <li>• Standard Costing</li> </ul>
c) Direct Tax Laws & Intl. taxation	20	<ul style="list-style-type: none"> <li>• Basic Concepts</li> <li>• Capital Gains</li> </ul>

11-Dec-2021  
(Sunday)

## SAP 3 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Financial Reporting	40	<ul style="list-style-type: none"> <li>• Ind AS - 23 - Borrowing Cost</li> <li>• Ind AS - 20 - Government Grants</li> <li>• Ind AS - 116 - Leases</li> </ul>
b) Strategic Financial Management	40	<ul style="list-style-type: none"> <li>• Portfolio Management</li> <li>• Securitisation</li> <li>• Financial Policy and Corporate Strategy</li> </ul>
c) Advanced Auditing & Prof. ethics	20	<ul style="list-style-type: none"> <li>• Audit of Public Sector Undertakings</li> <li>• Liabilities of Auditor</li> </ul>

# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

12-Dec-2021  
(Sunday)

## SAP 4 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Corporate & economic laws	40	<ul style="list-style-type: none"> <li>The Securities Exchange Board of India Act, 1992, and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015</li> <li>National Company Law Tribunal and Appellate Tribunal</li> <li>Miscellaneous Provisions</li> </ul>
b) Strategic Cost Management and Performance Evaluation	40	<ul style="list-style-type: none"> <li>Lean System and Innovation</li> <li>Pricing Decision Budgetary Control</li> </ul>
c) Indirect Tax Laws	20	<ul style="list-style-type: none"> <li>GST in India - An Introduction</li> <li>Supply under GST</li> </ul>

18-Dec-2021  
(Saturday)

## SAP 5 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Financial Reporting	40	<ul style="list-style-type: none"> <li>Ind AS - 102 - Share Based Payment</li> <li>Ind AS - 19 - Employee Benefits</li> <li>Ind AS - 37 - Provisions, Contingent Liabilities and Contingent Assets</li> <li>Ind AS - 21 - The Effects of changes in Foreign Exchange Rates</li> </ul>
b) Strategic Financial Management	40	<ul style="list-style-type: none"> <li>Foreign Exchange Exposure and Risk Management</li> <li>International Financial Management</li> <li>Startup Finance</li> </ul>
c) Advanced Auditing & Prof. ethics	20	<ul style="list-style-type: none"> <li>Special Aspects of Auditing in an Automated Environment</li> <li>Due Diligence</li> </ul>

19-Dec-2021  
(Sunday)

## SAP 6 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Corporate & economic laws	40	<ul style="list-style-type: none"> <li>The Foreign Exchange Management Act, 1999</li> <li>Prevention of Oppression and Mismanagement</li> <li>Companies incorporated outside India</li> </ul>
b) Strategic Cost Management and Performance Evaluation	40	<ul style="list-style-type: none"> <li>Cost Management Techniques</li> <li>Decision Making</li> </ul>
c) Direct Tax Laws & Intl. taxation	20	<ul style="list-style-type: none"> <li>Profits and Gains from Business or Profession</li> </ul>

# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

25-Dec-2021  
(Saturday)

## SAP 7 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Financial Reporting	40	<ul style="list-style-type: none"> <li>Ind AS - 34 - Interim Financial Reporting</li> <li>Ind AS - 40 - Investment Property</li> <li>Ind AS - 41 - Agriculture</li> <li>Ind AS - 105 - Non-Current Assets held for Sale and Discontinued Operations</li> <li>Ind AS - 7 - Statement of Cash Flows</li> </ul>
b) Strategic Financial Management	40	<ul style="list-style-type: none"> <li>Security Analysis</li> <li>Security Valuation</li> <li>Mutual Funds</li> </ul>
c) Advanced Auditing & Prof. ethics	20	<ul style="list-style-type: none"> <li>Internal Audit, Management and Operational Audit</li> </ul>

26-Dec-2021  
(Sunday)

## SAP 8 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Corporate & economic laws	40	<ul style="list-style-type: none"> <li>Winding Up</li> <li>The Insolvency and Bankruptcy Code, 2016</li> </ul>
b) Strategic Cost Management and Performance Evaluation	40	<ul style="list-style-type: none"> <li>Performance Measurement and Evaluation</li> <li>Strategic Analysis of Operating Income</li> </ul>
c) Indirect Tax Laws	20	<ul style="list-style-type: none"> <li>Charge of GST</li> <li>Time and Value of Supply</li> </ul>

08-Jan-2022  
(Saturday)

## SAP 9 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Financial Reporting	40	<ul style="list-style-type: none"> <li>Ind AS - 8 - Accounting Policies, Changes in Accounting Estimates and Errors</li> <li>Ind AS - 10 - Events after the Reporting Period</li> <li>Ind AS - 24 - Related Party Disclosures</li> <li>Ind AS - 1 - Presentation of Financial Statements Chapter - 1 Framework for Presentation and Preparation of Financial Statements</li> </ul>
b) Strategic Financial Management	30	<ul style="list-style-type: none"> <li>Derivatives Analysis and Valuation</li> <li>Interest Rate Risk Management</li> </ul>
c) Advanced Auditing & Prof. ethics	30	<ul style="list-style-type: none"> <li>Audit Planning, Strategy and Execution</li> <li>SA 300, 600, 610, 620, 540 and 520</li> </ul>

## Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

**09-Jan-2022  
(Sunday)**

### SAP 10 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Corporate & economic laws	40	<ul style="list-style-type: none"> <li>Meetings of Board and its Powers</li> <li>Compounding of Offences, Adjudication, Special Court</li> <li>Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports</li> </ul>
b) Direct Tax Laws & International Taxation	30	<ul style="list-style-type: none"> <li>Assessment Procedure</li> <li>Salaries</li> <li>Income of Other Persons included in assessee's Total Income</li> </ul>
c) Indirect Tax Laws	30	<ul style="list-style-type: none"> <li>Exemptions from GST</li> <li>Registration</li> <li>Tax Invoice, Credit and Debit Notes</li> </ul>

### Interim Model exam

Exam No.	Date	Timing	Subject	Marks
1	11-01-2021 (Tuesday)	6 PM to 9 PM	Financial reporting	100
2	13-01-2021 (Thursday)	6 PM to 9 PM	Strategic cost management and performance evaluation	100
3	15-01-2021 (Saturday)	6 PM to 9 PM	Strategic financial management	100
4	17-01-2021 (Monday)	6 PM to 9 PM	Direct tax laws and international taxation	100
5	19-01-2021 (Wednesday)	6 PM to 9 PM	Advanced auditing and professional ethics	100
6	21-01-2021 (Friday)	6 PM to 9 PM	Indirect tax laws	100
7	23-01-2021 (Sunday)	6 PM to 9 PM	Corporate and economic laws	100

**Note:**  
Syllabus for the above exams includes the consolidated chapters of SAP 1 to SAP 10 for the respective subject.



# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

29-Jan-2022  
(Saturday)

## SAP 11 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Advanced Auditing & Prof. ethics	40	<ul style="list-style-type: none"> <li>Risk Assessment and Internal Control</li> <li>Peer Review</li> <li>SA 315, 320 and 330</li> <li>Audit of Insurance Company</li> </ul>
b) Indirect Tax Laws	40	<ul style="list-style-type: none"> <li>Place of Supply</li> <li>Input Tax Credit</li> <li>Accounts and Records; E-way Bill Payment of Tax</li> </ul>
c) Financial Reporting	20	<ul style="list-style-type: none"> <li>Ind AS 103 - Business Combination and Corporate Restructuring</li> <li>Chapter 16 - Integrated Reporting</li> </ul>

30-Jan-2022  
(Sunday)

## SAP 12 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Direct Tax Laws & Intl. taxation	40	<ul style="list-style-type: none"> <li>Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts</li> <li>Deduction, Collection and Recovery of Tax</li> <li>Income from House Property</li> </ul>
b) Corporate & economic laws	30	<ul style="list-style-type: none"> <li>Appointment and Qualification of Directors</li> <li>Inspection, Inquiry and Investigation</li> </ul>
c) Strategic Cost Management and Performance Evaluation	30	<ul style="list-style-type: none"> <li>Divisional Transfer Pricing</li> <li>Case studies, Scenarios and skill based questions (Chapter 1)</li> </ul>

05-Feb-2022  
(Saturday)

## SAP 13 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Advanced Auditing & Prof. ethics	40	<ul style="list-style-type: none"> <li>Forensic Audit</li> <li>SQC 1, SA 200, 210, 220,230, 250 and 265</li> <li>Audit of Banks</li> <li>Audit of NBFC</li> </ul>
b) Indirect Tax Laws	40	<ul style="list-style-type: none"> <li>Returns</li> <li>Import And Export Under GST</li> <li>Refunds</li> <li>Job Work</li> <li>Assessment And Audit</li> </ul>
c) Corporate & economic laws	20	<ul style="list-style-type: none"> <li>Appointment and Remuneration of Managerial Personnel</li> <li>Compromises, Arrangements and Amalgamations</li> </ul>

## Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

**06-Feb-2022  
(Sunday)**

**SAP 14  
(6 PM to 9 PM)**

Subject	SAP Weightage (%)	Syllabus
a) Direct Tax Laws & Intl. taxation	40	<ul style="list-style-type: none"> <li>Appeals and Revision</li> <li>Income from Other Sources</li> <li>Transfer Pricing and Other Provisions to check Avoidance of Tax</li> <li>Offences and Prosecution</li> </ul>
b) Financial Reporting	30	<ul style="list-style-type: none"> <li>Ind AS 115- Revenue from Contracts with customers</li> <li>Ind AS 33 - Earnings per share</li> <li>CSR</li> </ul>
c) Strategic Cost Management and Performance Evaluation	30	<ul style="list-style-type: none"> <li>Case studies, scenarios and skill based questions (Chapter 2, 5 and 6)</li> </ul>

**12-Feb-2022  
(Sunday)**

**SAP 15  
(6 PM to 9 PM)**

Subject	SAP Weightage (%)	Syllabus
a) Advanced Auditing & Professional Ethics	50	<ul style="list-style-type: none"> <li>Professional Ethics</li> <li>SA 240, 260 and 299</li> <li>Audit of Consolidated Financial Statements Investigation</li> </ul>
b) Indirect tax laws	50	<ul style="list-style-type: none"> <li>Inspection, Search, Seizure And Arrest</li> <li>Demands And Recovery</li> <li>Appeals And Revisions</li> <li>Advance Ruling</li> <li>Miscellaneous Provisions</li> <li>Liability to pay tax in certain cases</li> </ul>

**13-Feb-2022  
(Sunday)**

**SAP 16  
(6 PM to 9 PM)**

Subject	SAP Weightage (%)	Syllabus
a) Direct Tax Laws & International Taxation	50	<ul style="list-style-type: none"> <li>Incomes which do not form part of Total Income</li> <li>Assessment of Various Entities</li> <li>Liability in Special Cases</li> <li>Miscellaneous provisions</li> <li>Income-tax Authorities</li> <li>Penalties</li> </ul>
b) Financial Reporting	20	<ul style="list-style-type: none"> <li>Consolidation of Financial Statements (Ind AS 110, 111, 112, 27 &amp; 28)</li> </ul>
c) Strategic Cost Management & Performance Evaluation	30	<ul style="list-style-type: none"> <li>Case studies, scenarios and skill based questions (Chapter 3, 8 and 9)</li> </ul>

# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

19-Feb-2022  
(Saturday)

## SAP 17 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Advanced Auditing & Prof. ethics	40	<ul style="list-style-type: none"> <li>SA 402, 500, 501, 505, 510, 530 and 550</li> <li>Audit Committee and Corporate Governance</li> </ul>
b) Indirect Tax Laws	40	<ul style="list-style-type: none"> <li>Levy of and Exemptions from Customs Duty</li> <li>Types of Duty</li> <li>Classification of Imported and Export Goods</li> <li>Valuation under the Customs Act, 1962</li> <li>Offences and Penalties</li> </ul>
c) Financial Reporting	20	<ul style="list-style-type: none"> <li>Ind AS 113- Fair Value Measurement</li> <li>Ind AS 101- First-time Adoption of Ind AS</li> </ul>

20-Feb-2022  
(Sunday)

## SAP 18 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Direct Tax Laws & Intl. taxation	40	<ul style="list-style-type: none"> <li>Double Taxation Relief</li> <li>Overview of Model Tax Conventions</li> <li>Non Resident taxation</li> <li>Equalisation Levy</li> <li>Residence and Scope of Total Income</li> </ul>
b) Financial Reporting	30	<ul style="list-style-type: none"> <li>Ind AS 12- Income Taxes</li> <li>Financial Instruments (Ind AS 109, 32 &amp; 107)</li> </ul>
c) Strategic Cost Management and Performance Evaluation	30	<ul style="list-style-type: none"> <li>Case studies, scenarios and skill based questions (Chapter 7)</li> </ul>

26-Feb-2022  
(Saturday)

## SAP 19 (6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Advanced Auditing & Prof. ethics	60	<ul style="list-style-type: none"> <li>Auditing Standards, Statements and Guidance Notes - An Overview</li> <li>Audit reports (SA 700 series)</li> <li>Quality Review</li> <li>SA 450, 560, 570 and 580</li> <li>Audit under Fiscal Laws</li> </ul>
b) Indirect Tax Laws	40	<ul style="list-style-type: none"> <li>Importation, Exportation and Transportation of Goods</li> <li>Duty Drawback</li> <li>Refund under Customs Act</li> <li>Foreign Trade Policy</li> </ul>

# Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

27-Feb-2022  
(Sunday)

SAP 20  
(6 PM to 9 PM)

Subject	SAP Weightage (%)	Syllabus
a) Direct Tax Laws & Intl. taxation	50	<ul style="list-style-type: none"> <li>• Advance Rulings</li> <li>• Application and Interpretation of Tax Treaties</li> <li>• Fundamentals of Base Erosion and Profit Shifting</li> <li>• Aggregation of Income, Set-Off and Carry Forward of Losses</li> <li>• Settlement of Tax Cases</li> <li>• Deductions from Gross Total Income</li> <li>• Tax Planning, Tax Avoidance &amp; Tax Evasion</li> </ul>
b) Financial Reporting	20	<ul style="list-style-type: none"> <li>• Ind AS 108- Operating Segments</li> <li>• Analysis of Financial Statements</li> </ul>
c) Strategic Cost Management and Performance Evaluation	30	<ul style="list-style-type: none"> <li>• Case studies (Chapter 4, 10 and 11)</li> </ul>

## Pre- Model exam

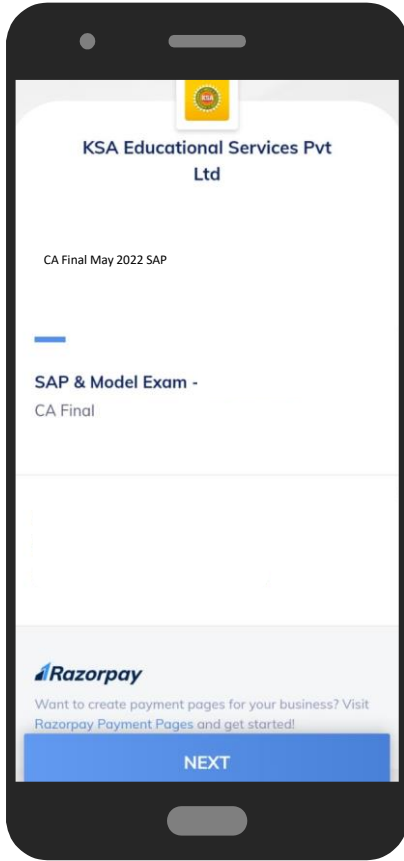
Exam No.	Date	Timing	Subject	Marks
1	10-03-2021 (Thursday)	2 PM to 5 PM	Elective paper (All 6 papers)	100
2	13-03-2021 (Sunday)	2 PM to 5 PM	Financial reporting	100
3	16-03-2021 (Wednesday)	2 PM to 5 PM	Strategic cost management and performance evaluation	100
4	19-03-2021 (Saturday)	2 PM to 5 PM	Strategic financial management	100
5	22-03-2021 (Tuesday)	2 PM to 5 PM	Direct tax laws and international taxation	100
6	25-03-2021 (Friday)	2 PM to 5 PM	Advanced auditing and professional ethics	100
7	28-03-2021 (Monday)	2 PM to 5 PM	Indirect tax laws	100
8	31-03-2021 (Thursday)	2 PM to 5 PM	Corporate and economic laws Indirect tax laws	100

## Date sheet and syllabus for SAP, Interim Model, Pre-Model and Model exam

### Model exam

<b>Exam No.</b>	<b>Date</b>	<b>Timing</b>	<b>Subject</b>	<b>Marks</b>
1	10-04-2022 (Sunday)	2 PM to 5 PM	Financial reporting	100
2	12-04-2022 (Tuesday)	2 PM to 5 PM	Strategic Financial Management	100
3	14-04-2022 (Thursday)	2 PM to 5 PM	Advanced Auditing & professional ethics	100
4	16-04-2022 (Saturday)	2 PM to 5 PM	Corporate & Economic Laws	100
5	18-04-2022 (Monday)	2 PM to 5 PM	Strategic Cost Management & performance evaluation	100
6	20-04-2022 (Wednesday)	2 PM to 5 PM	Elective (all 6 papers)	100
7	22-04-2022 (Friday)	2 PM to 5 PM	Direct Tax Laws & International Taxation	100
8	24-04-2022 (Sunday)	2 PM to 5 PM	Indirect Tax Laws	100

# Online registration & fee payment



## Both the Groups

**Rs. 6,000**  
(exclusive of GST)



Touch to pay

## Group 1 Only

**Rs. 3,600**  
(exclusive of GST)



Touch to pay

## Group 2 Only

**Rs. 3,600**  
(exclusive of GST)



Touch to pay

## Contact details

### Contact us (Main Campus)

**Phone:** +91 91116 12345

**Email:** ksacademy23@gmail.com

**website:** www.ksacademy.com

**Address:** #44 Arya Gowda Road, West Mambalam, Chennai 600033



@ksacademyca



@ksacademyca



@ksacademyca



@ksacademy



@ksacademyca

#### KSA Mumbai

**+91 99476 12345**

www.ksacademymumbai.com  
ksacademymumbai@gmail.com

#### KSA Coimbatore

**+91 99246 12345**

www.ksacademycoimbatore.com  
ksacademycoimbatore@gmail.com

## KSA BRANCHES

#### KSA Hyderabad

**+91 99247 12345**

www.ksacademyhyderabad.com  
ksacademyhyderabad@gmail.com

#### KSA Ernakulam

**+91 99248 12345**

www.ksacademyernakulam.com  
ksacademyernakulam@gmail.com

#### KSA Bangalore

**+91 99249 12345**

www.ksacademybangalore.com  
ksacademybangalore@gmail.com